

FRATERNAL SOCIETIES

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: Arkansas Filings Made During the Year 2015

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	2	EO	Xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	Xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	Xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x 14")	2	EO	Xxx	3/1	NAIC	If applicable
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO	Xxx	4/1	NAIC	
	11	Analysis of Annuity Operations by Lines of Business	2	EO	Xxx	4/1	NAIC	
	12	Analysis of Increase in Annuity Reserves During Year	2	EO	Xxx	4/1	NAIC	
	13	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	Xxx	4/1	NAIC	
	14	Health Care Exhibit's Allocation Report Supplement	2	EO	Xxx	4/1	NAIC	
	15	Interest Sensitive Life Insurance Products Report	2	EO	Xxx	4/1	NAIC	
	16	Investment Risk Interrogatories	2	EO	Xxx	4/1	NAIC	
	17	Long-Term Care Experience Reporting Forms	2	EO	Xxx	4/1	NAIC	
	18	Management Discussion & Analysis	2	EO	Xxx	4/1	Company	
	19	Medicare Supplement Insurance Experience Exhibit	2	EO	Xxx	3/1	NAIC	
	20	Medicare Part D Coverage Supplement	2	EO	Xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	21	Risk-Based Capital Report	2	EO	Xxx	3/1	NAIC	
	22	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	23	Trusted Surplus Statement	2	EO	Xxx	3/1, 5/15, 8/15, 11/15	NAIC	If applicable
	24	XXX/XXXX Reinsurance Exhibit		EO	Xxx	4/1	NAIC	
		Actuarial Related Items						
	25	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO	Xxx	3/1	Company	
	26	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	2	EO	Xxx	3/1	Company	
	27	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	2	EO	Xxx	3/1	Company	
	28	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	Xxx	3/1	Company	
	29	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A	Xxx	4/30	Company	
	30	Actuarial Opinion	2	EO	Xxx	3/1	Company	
	31	Actuarial Opinion on X-Factors	2	EO	Xxx	3/1	Company	
	32	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO	Xxx	3/1	Company	
	33	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO	Xxx	3/1	Company	
	34	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO	Xxx	3/1	Company	
	35	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	2	EO	Xxx	3/1	Company	
	36	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	2	EO	Xxx	3/1	Company	
	37	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	38	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	39	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	2	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	40	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	2	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	

	41	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	2	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	42	RBC Certification required under C-3 Phase I	2	EO	Xxx	3/1	Company	
	43	RBC Certification required under C-3 Phase II	2	EO	Xxx	3/1	Company	
	44	Statement on non-guaranteed elements – Exhibit 5 Int. #3	2	EO	Xxx	3/1	Company	
	45	Statement on participating/non-participating policies – Exhibit 5, Inter. #1&2	2	EO	Xxx	3/1	Company	
	46	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	2	N/A	xxx	3/15	Company	
		III. ELECTRONIC FILING REQUIREMENTS						
	60	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	61	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	62	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	63	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	64	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	65	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	66	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	67	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	68	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15 & 11/15	NAIC	
	69	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15 & 11/15	NAIC	
	70	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	Company	
	82	Audited Financial Reports	2	EO	Xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	2	N/A	N/A		Company	If applicable
	84	Communication of Internal Control Related Matters Noted in Audit	2	N/A	N/A	8/1	Company	If applicable
	85	Independent CPA (change)	2	N/A	N/A		Company	If applicable
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	If applicable
	87	Notification of Adverse Financial Condition	2	N/A	N/A		Company	If applicable
	88	Request for Exemption to File	2	N/A	N/A		Company	If applicable
	89	Relief from the five-year rotation requirement for lead audit partner	2	EO	Xxx	3/1	Company	If applicable
	90	Relief from the one-year cooling off period for independent CPA	2	EO	Xxx	3/1	Company	If applicable
	91	Relief from the Requirements for Audit Committees	2	EO	Xxx	3/1	Company	If applicable

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

***For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

		V. STATE REQUIRED FILINGS***	Domestic	NAIC	Foreign	Due Date		
	101	Filings Checklist (with Column 1 completed) Foreign Insurers – DO NOT SEND IN A COPY OF THE CHECKLIST!	1	0	0		State	Domestic Only Foreign Insurers – DO NOT SEND IN A COPY OF THE CHECKLIST!
	102	State Filing Fees All filings fees for certificate of authority renewal and annual statement filing fees are included on the premium tax forms. For additional questions, please contact the Accounting Division: 501-371-2605.	1	0	1		State	
	103	Signed Jurat- Foreign companies must file this page (For annual filing only). Document must be filed in electronic .pdf format at: Kimberly.johnson@arkansas.gov	xxx	0	1	3/1	NAIC	Foreign Only Requirement
	104	Certificate of Deposit: Not required for Fraternal companies.	xxx	0	0	3/1	State	
	105	Premium tax http://www.insurance.arkansas.gov/Accounting/divpage.htm	1	0	1		State	
	106	Anti-Fraud Assessment- http://www.insurance.arkansas.gov/Accounting/divpage.htm Due No later than June 30th each year. For questions: 501-371-2605, Pam Looney Form must be filed even if you have not written any business in our state. We do not honor the postmark for any filing. Filings must be received on or before the due date or late penalties will be assessed in accordance with ACT 337 of 1997; A.C.A. §23-100-101, ET SEQ.	1	0	1	6/30	State	Foreign and Domestics
	107	Mandatory AR Comprehensive Health Ins Pool Form- The Arkansas Comprehensive Health Insurance Pool coverage ended on December 31, 2013. http://chiparkansas.org/insurers-only/ DISCONTINUED FORM	0	0	0	n/a	State	Foreign and Domestics
	108	Anti-Fraud Plan: http://www.insurance.arkansas.gov/cid.htm Insurance companies licensed in the State of Arkansas must submit an antifraud plan pursuant to the antifraud initiative requirements of [A.C.A. §23-66-510 (a)]. Questions concerning the requirements should be directed to Chief Counsel Dan Reber @ 501-371-2796 or dan.reber@arkansas.gov . [Also reference: Mandatory Reporting of suspected insurance fraud, fraud warnings, antifraud initiatives and disqualifications required by Act 217 of 1997 Bulletin No. 7-97 and Antifraud Initiative Requirements Rule 66.]	1	0	1		Company	Foreign and Domestic

109	<p>Company Financial Regulation Fee http://www.insurance.arkansas.gov/Accounting/divpage.htm Form will be available on-line after March 15. For questions, 501-371-2605, Carla Kincannon. All companies must file this form, even if you have not written any business in our state. <u>If you file late, there is a fine for each day you are late. No reminder is sent by the Accounting Division. It is the company's responsibility to file on time.</u></p>	1	0	1	6/1	State	Foreign and Domestic
110	<p>Advertising Certificate of Compliance http://www.insurance.arkansas.gov/finance/financialstmt2004chklist/Certificate%20ofAdvertising.htm This can be emailed to: Kimberly.johnson@arkansas.gov in a pdf file format only.</p>	1	0	1	3/1	State	Foreign and Domestic

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	<p>Required Filings Contact Person:</p> <p>Contact for Premium Taxes Accounting Division 501-371-2605 Insurance.accounting@arkansas.gov</p>	<p>Contact for Financial Statements: Kimberly Johnson, Insurance Examiner Finance Division 501-371-2680, fax 501-371-2747 Kimberly.johnson@arkansas.gov</p>
	B	<p>Mailing Address: ANNUAL/QUARTERLY STATEMENTS All items must be mailed U.S Mail, Postal Express (UPS, Fed Ex or Etc.); Priority Mail & Certified Mail is also accepted. All filings must be physically received at the address noted, no later than the due date. Companies will be fined \$100 per day for a late filing</p>	<p>Arkansas Insurance Department 1200 W. Third Street Little Rock, AR 72201-1904 Attn: Kimberly Johnson/Finance</p>
	C	<p>Mailing Address for ANNUAL STATEMENT FILING FEES:</p> <p>All filings must be physically received at the address noted, no later than the due date. Companies will be fined \$100 per day for a late filing</p>	<p>Arkansas Insurance Department 1200 W. 3rd Street Little Rock, AR 72201-1904 Attn: Accounting Division</p>
	D	Mailing Address for Premium Tax	Arkansas Insurance Department

		Payments: DO NOT MAIL PREMIUM TAX PAYMENTS WITH ANNUAL STATEMENTS.	1200 W. 3rd Street Little Rock, AR 72201-1904 Attn: Accounting Division
	E	Delivery Instructions: All filings must be physically received at the Department, no later than the indicated due date. <i>If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</i> (PLEASE DESIGNATE WHAT PERSON OR DIVISION THE FORMS ARE BEING DELIVERED TO)	Arkansas Insurance Department 1200 W. Third Street Little Rock, AR. 72201-1904
	F	Late Filings:	Companies will be fined \$100 per day for a late filing.
	G	Original Signatures:	Original signatures required on all filings from domestic companies. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.
	H	Signature/Notarization/Certification:	Two of 3 signatures are required on the Annual Statements. They must be signed by either of the following: President or Vice President with either the Secretary or Actuary. The treasurer may sign the Annual Statement when the secretary or actuary is unable or unavailable to do so. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.
	I	Amended Filings: (Submit to address in Note B listed above) <u>Remember to provide a newly signed jurat page with all amended filings.</u>	Foreign Companies: email amended filing, with an explanation of what is being amended to Kimberly.johnson@arkansas.gov
	J	Exceptions from normal filings: Submit requests for extensions/exemptions to : Brenda Haggard, Manager of Financial Analysis.	Foreign companies must supply a copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date.

		Arkansas Insurance Department 1200 W. Third Street Little Rock, AR 72201-1904	
	K	Bar Codes (State or NAIC):	Please follow the NAIC instructions. Arkansas does not use bar codes.
	L	Signed Jurat: <u>for Foreign Companies only</u>	<u>Do not send in a hard copy</u> , only email a copy to: Kimberly.johnson@arkansas.gov
	M	NONE Filings:	File as “NA” if the form does not apply or as “NONE” if there is nothing to report.

**General Instructions
For Companies to Use Checklist**

Please Note: This state’s instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an “x” in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investments schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is .pdf files for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplements due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly .PDF Filing*** is the .pdf for quarterly statement data.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company,” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally, on its website). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

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